

ENERGY EFFICIENT BUILDING DEDUCTIONS

ARCHITECTS AND DESIGNERS ARE ELIGIBLE FOR A DEDUCTION OF UP TO \$5.00 PER SQUARE FOOT FOR THE DESIGN OF ENERGY-EFFICIENT BUILDINGS OWNED BY TAX-EXEMPT ENTITIES

Lighting



HVAC



Envelope



2023 MAX. POTENTIAL BENEFIT FOR 400,000 SF is **\$2,000,000**



\$808,400

DESIGN BUILD GENERAL CONTRACTOR
COURTHOUSE - 430,000 SF

**2022 deductions at \$1.88/sf max.*



\$1,259,600

ENGINEERING FIRM
PUBLIC UNIVERSITY
BUILDING - 67,000 SF

**2022 deductions at \$1.88/sf max.*



\$827,200

DESIGN BUILD GENERAL CONTRACTOR
COURTHOUSE - 440,000 SF

**2022 deductions at \$1.88/sf max.*



\$425,000

BUILDING AUTOMATION COMPANY
CONVENTION CENTER - 85,000 SF

**2022 deductions at \$5.00/sf max.*



Who Qualifies

- Architects
- Design/Build Contractors
- Building Automation Companies
- Engineers



Ideal Projects

- K-12 schools
- Museums
- Universities
- Hospitals
- Courthouses
- Dormitories
- Non-profit
- Private Universities
- Military bases
- Religious Buildings
- Convention Centers
- Sports Arenas

Impacts of IRA on Section 179D Inflation Adjustments (Notice 2022-61):

TAX YEAR	BEFORE JAN 1, 2021	ON OR AFTER JAN 1, 2021	ON OR AFTER JAN 1, 2022	ON OR AFTER JAN 1, 2023**	ON OR AFTER JAN 1, 2024**
MAXIMUM FULL AMOUNT ALLOWED	\$1.80	\$1.82	\$1.88	\$5.36	\$5.65
MAXIMUM PARTIAL AMOUNT ALLOWED	\$0.60	\$0.61	\$0.63	\$1.07	\$1.13

***Maximum benefit is subject to meeting prevailing wage requirements.*

WHY CHOOSE US >

The basis for developing and supporting this deduction is a detailed engineering analysis, as prescribed by the IRS. Our multi-disciplinary team of engineers and tax experts will ensure that you obtain the maximum deductions available, following IRS guidance. In addition to performing energy simulation modeling or lighting power density calculations, our studies meet all requirements of the tax code.



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